

**Topics Tentatively Scheduled for Study Session Discussion
and**

**Topics Requested for Action at Future Business Meetings of the Twenty-Ninth
Town Council of Highland**

This meeting will be convened as an electronic meeting, pursuant to Governor Holcomb's Executive Orders 20-04, 20-09 and 20-25 and now extended by Executive Order 20-34 through 4 August 2020 allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the emergency.

People may observe and record the meeting for live streaming by joining the meeting on the Zoom platform

<https://zoom.us/j/97498436242?pwd=OHdaUUNwdDd2TDBTVU1VU05DUkZRUT09>

**Monday, July 20, 2020:
Study Session 6:30 p.m.
Virtual/Electronic meeting**

This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive.

- X. Alexandro Bazan to discuss with the Town Council matters of sustainability and the environment. (6:30 to 6:50)
- X. Budget Calendar and policy discussion: Suggested approaches to the budget for FY 2021.
- X. Further discussion of request to create the position of administrative assistant for the Public Works (Agency) Department, and the introduced Ordinance amending the Wage and Salary Ordinance at an hourly rate of \$22.87.
- X. Mark-up and Review of Ordinance No. 1717 to amend the municipal code establishing an honorific display policy for the Town. Continues.

II.

• Plenary Business Meeting of Monday, JULY 13, 2020 Likely matters

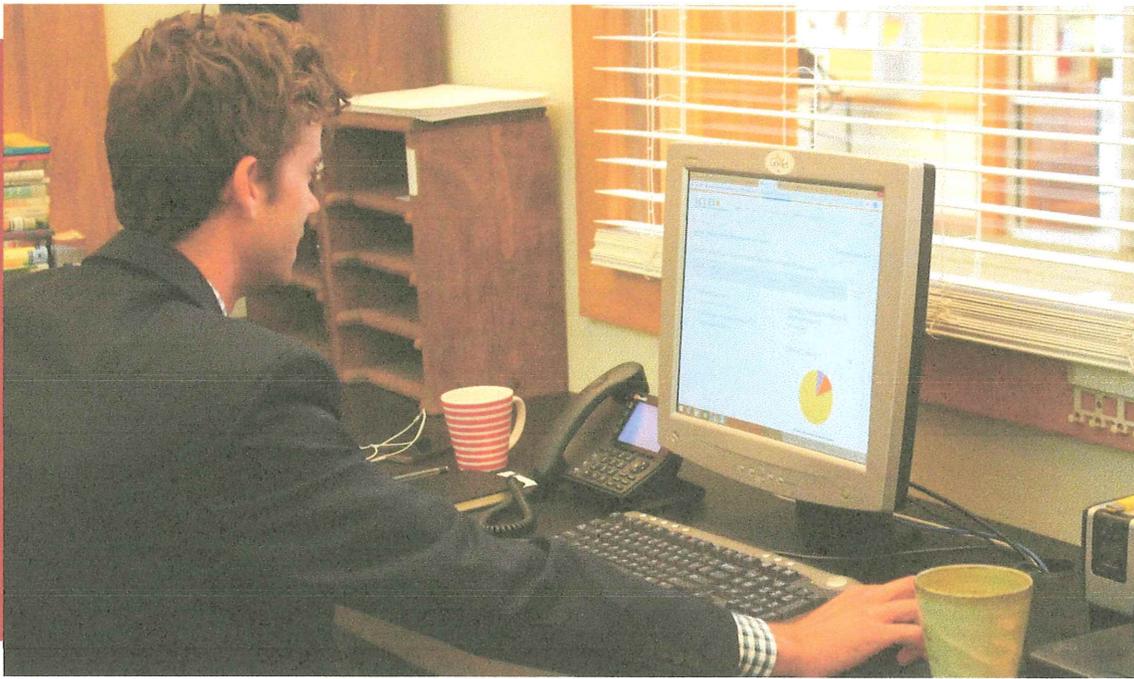
- X. Accounts payable vouchers Docket for the period of July 14, 2020 to July 27, 2020 in the amount of \$_____.
- X. Payroll Dockets for the payday of _____ in the amount of \$_____.
- X. Minutes of the Meeting of Monday July 13, 2020.
- X. Introduced Ordinance 1717 to Amend the Municipal Code to adopt a Banner honorific and ceremonial policy.
- X. Amendment to the 1691 Wage and Salary Ordinance to create the position of administrative assistant for the Public Works (Agency)Department, amending the Wage and Salary Ordinance at an hourly rate of \$22.87.

Legislative Appointments

Home Rule Commissions

1. **Community Events Commission:**

(1) appointment to be made by the Town Council. **Term: 4 years.** (*Note: vacancy of which term expires January 2022*)



2021 Resilience Cohort

For Completing a Community-scale Greenhouse Gas Inventory

The 2021 Resilience Cohort will provide Indiana cities, towns, and county governments with the resources they need to complete a community-scale greenhouse gas inventory.

Applications will open in the fall and are typically due by mid-December.

Costs

\$200 - \$900* (based on population)

Participants will also need:

- A dedicated staff person to complete the inventory, or
- A dedicated staff person to supervise an Indiana Sustainability Development Program extern, who will complete the inventory.

Participation Benefits

- Access to software
- Step-by-step guidance
- One-on-one technical assistance
- Peer-to-peer network development
- Marketing and communications support
- And more

Optional Benefit

- To support the inventory work, participants will have the opportunity to apply to receive a student extern through the Indiana Sustainability Development Program:
<https://sustain.iu.edu/research/isdp/index.html>

More information is available at: <https://eri.iu.edu/who-we-work-with/local-governments/resilience-cohort.html>

Interested? Contact eri@iu.edu or call 812-856-1730.

Completing a GHG inventory is a fundamental first step for a city or county committed to reducing carbon emissions and increasing energy efficiency.

Town of Highland

HIGHLAND MUNICIPAL BUILDING • 3333 RIDGE ROAD • HIGHLAND, INDIANA
46322

PHONE: (219) 838-1080 FAX: (219) 972-5097
Office of the Town Clerk-Treasurer

Date: Monday, July 20, 2020

To: Highland Town Council (fiscal/legis body)
Mark J. Schocke, President

Mark A. Herak, Fin/Budget Chairman

Highland Town Council (Works Board)

Mark J. Schocke, President

Mark Knesek, Public Works Director

Kenneth Mika, Building Commissioner

William R. Timmer, Jr., CFOD, Fire Chief

Political Subdivisions that requires legislative body approval for budget to be final

Board of Sanitary Commissioners (*subject to IC 6-1.1-17-20*)

Richard Garcia, President

_____, Superintendent

Board of Waterworks Directors (*subject to IC 6-1.1-17-20*)

George A. Smith, President

Mark Knesek, Superintendent

Executive Departments or Boards subject to *direct* Fiscal Body Approval

Park and Recreation Board/Parks and Recreation Department

Carlos Abuto, President

Alex M. Brown, CPRP, Superintendent

Community Events Commission

Jon Brezlin, Chair

Redevelopment Commission/Redevelopment Department

George Georgeff, President

Kathy DeGuilio-Fox, Redevelopment Director

Town Board of Metropolitan Police Commissioners/Metropolitan Police Department

Steve Jurczak, Chairman

Peter T. Hojnicky, Metropolitan Police Chief

Board of Trustees of the 1925 Police Pension Fund

Mark J. Schocke, President

Kenneth Balon, Secretary

Office of the Town Clerk-Treasurer

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO, Clerk-Treasurer

From: Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer/Municipal Fiscal Officer

Mark Herak, Budget & Finance Chair
Highland Town Council

Re: Budget Calendar for Fiscal Year 2021

Dear Officers:

As you should know, there is a maximum levy that gets to be grown by the annual growth quotient. The maximum tax levy to be **shared among and between the General, Park, Redevelopment and Police Pension Funds. The growth quotient is 3.5% and last year it was 3.4%. Even if the TOWN COUNCIL chooses to tax as high as the law allows, the taxes will not be increased fully owing to the impact of property tax caps which are estimated by the DLGF to rise. This amount continues to vex us because the special exemption for taxes to pay for debt issued before July 1, 2008 expired by operation of Article 10, Section 1 (h) of the State Constitution.** As you can see among the several funds subject to the maximum levy limitation, getting to balance will be a challenge.

It is the judgement of the Budget and Finance Chair in consultation with the Town Council that the Town should remain especially prudent. Further, we are experiencing circuit breaker impact from the amount lease levies and debt service levies already. So, to the extent possible, departments are urged to maintain the approved budget levels of FY 2020 meaning NO INCREASES OVER THE APPROVED BUDGET. Any particular increases must be absorbed within the budget approved for 2020, not added.

For the purposes of budget building, all department heads are asked to figure a **10% increase in health insurance.** (Again, this is for the purposes of the budget estimates only. It is expected to be less when finalized).

For dental plan costs please **estimate** no increase **from the current level** for budget purposes. It is locked in for 2021. It is included with the health insurance line. Other insurance lines should be stable. **Also, we will provide you with the number for the Information Communications Technology Fund services.** Please keep the line clearly identified. REMEMBER NO POSTAGE BUDGETS and NO COMMUNICATIONS as that is absorbed into the ICT Fund as an internal service fund cost.

For FY 2021 Civil PERF rate is *unchanged* at **11.20%** plus **3%** for the employer-paid employee's share making a total of **14.2%**. For FY 2020 the public safety PERF rate for employers will be **17.5%** of the first class patrol officer salary plus twenty years longevity. Also, note, that the public safety perf will be reduced because there will be only 26 paydays.

For **PUBLIC SAFETY INPRS** the amount **please use** _____ per sworn officer as the annual amount for the budget. **This number might be reduced** owing to a different algorithm. The annual number should be applied for each full-time covered sworn officer to calculate the Sworn PERF amount paid by Employer. *This EMPLOYER*

AMOUNT must be paid on all active duty sworn officers regardless of tenure – even if at or over 32 years of service. Again, the employee share stops after 32 years. The employer’s share DOES NOT.

Please note the following budget schedule for municipal fiscal year 2021. Dates in bold embossed type correspond to the timetables set forth in the statutory provisions of IC 5-3-1 and IC 6-1.1-17. REMEMBER: **THE DLGF REQUIRES THE TOWN TO FILE ITS BUDGET ON LINE THROUGH THE GATEWAY. SO, BUDGET ENTRY TIMETABLES WILL BE STRICT BASED UPON THE ISSUES WITH DLGF and ITS ON-LINE SYSTEM. WE ARE ADVISED THAT DLGF SEEKS THE FORMS ONE TO BE READY FOR THE BUDGET WORKSHOP. HIGHLAND IS SLATED AS INDICATED IN THE CALENDAR. IF YOU CAN, PLEASE PROVIDE. IF NOT, THE DEADLINE IS AS INDICATED IN CALENDAR.**

NOTE: THE DEADLINE FOR ADDITIONAL APPROPRIATIONS SEEKING IS IN THE CALENDAR. IF YOU INTEND TO CONDUCT AN ADDITIONAL FROM JULY 1 through NOVEMBER 23, IT NEEDS TO BE KNOWN FOR BUDGET PURPOSES.

Schedule 2020 for Fiscal Year 2021

<i>July through September:</i>	Town Council President or Budget Chair, and Town Clerk-Treasurer on-going budget discussion with town department heads and boards as needed OR DIRECTED.
	Department heads work on budgets.
TUESDAY, JULY 14:	DLGF provides estimate of maximum allowable tax levy for controlled funds. Also, DLGF provides maximum tax rate for municipal cumulative capital development fund.
FRIDAY, JULY 31:	DLGF provides estimate of the amount by which property taxes will be reduced in the 2021 by circuit breaker credits.
SATURDAY, AUGUST 1 (Could be moved to Monday August 3):	County Auditor to provide by way of GATEWAY the Certified Net Assessed Values to the DLGF, which will make available to Town by way of GATEWAY. (IC 6-1.1-17-1)
	STATE BUDGET AGENCY to certify an estimate of income tax distributions for 2021. (Confer IC 6-3.6-9-5.)
MONDAY, AUGUST 10:	DLGF BUDGET WORKSHOP for HIGHLAND at 2:30 p.m. County Council Conference Rooms
	<i>Department Heads are advised that the DLGF is requiring us to provide the estimated or likely published budget for this meeting. The DLGF insists that these amounts be inputted and populate the Gateway Portal for Highland. This advertisement will be informed by the 2020 budget. This does not mean that reductions will not be sought prior to adoption.</i>
TUESDAY, AUGUST 11:	Lake County Council to meet at 10:00 a.m.
	At its first meeting in August, Lake County Council shall review the estimated property tax levy limits and the estimated reductions due to the circuit breakers for 2021.

The county fiscal body may request that representatives from the taxing units located within the county attend the meeting described in subsection (a).

The county fiscal body must allow a representative of a taxing unit that attends the meeting described in subsection (a) to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.

After the county fiscal body has held the meeting required by this section, the county fiscal body will either prepare and distribute a written recommendation for taxing units in the county or the Lake County Auditor will distribute the minutes of the meeting held under this section after the minutes have been approved by the county fiscal body.

TUESDAY, SEPT 1:	<i>DEADLINE to file SANITARY DISTRICT BUDGET and statements with the TOWN COUNCIL (IC 6-1.1-17-3.5, IC 6-1.1-17-20, and IC 6-1.1-17-20.3 Must be BEFORE Sept 2)</i>
FRIDAY, OCTOBER 2:	DEADLINE locally for submission to the GATEWAY portal of the Notice of (Form 3) proposed budgets for CIVIL TOWN, SANITARY DISTRICT and WATERWORKS DISTRICT for FY 2020.
Thursday, October 1:	<i>Deadline for the State Budget Agency to certify the actual income tax distributions for 2019. (Confer I.C. 6-3.6-9-5)</i>
Sunday October 11:	Last Possible Date for submission to the GATEWAY portal of the Notice of (Form 3) proposed budgets for CIVIL TOWN, SANITARY DISTRICT and WATERWORKS DISTRICT
MONDAY, OCTOBER 12:	PRE-ADOPTION HEARING CIVIL TOWN & SAN DISTRICT & WATERWORKS DISTRICT. TIME 6:30 P.M.
MONDAY, OCTOBER 19:	<i>Filing Deadline for Taxpayer Remonstrance Petition for Civil Town and Sanitary District and Waterworks District if applicable.</i>
Thursday, OCTOBER 22	Last possible date for pre-adoption hearing.
MONDAY, OCTOBER 26:	ADOPTION HEARING CIVIL TOWN & SAN DISTRICT & WATERWORKS DISTRICT. TIME 6:45 P.M.
THURSDAY, OCTOBER 29	LOCAL DEADLINE to SUBMIT Budgets Through the Online GATEWAY
FRIDAY, OCTOBER 30:	Last Possible Date for Budget Adoption *
MONDAY, NOVEMBER 2	Last possible date to submit a request for proposed additional appropriations
TUESDAY, NOVEMBER 3:	Last Possible Date for Budget Submission via the GATEWAY *
MONDAY, NOVEMBER 09:	LAST MEETING for Town Council to authorize proper officer to publish legal notice for additional appropriations for FY 2020.
MONDAY, NOVEMBER 23:	LAST MEETING for Town Council to CONDUCT HEARING for additional appropriations for FY 2020

**MONDAY, DECEMBER 14: LAST DAY FOR DLGF to ACCEPT ADDITIONAL
APPROPRIATIONS REQUESTS FOR 2020.**

* The relevant governing statute regarding passage and adoption of the budget expressly reads:

IC 6-1.1-17-3 Formulation of local budgets, tax rates, and levies; public notice; availability on computer gateway; solid waste management districts; township trustee estimate of cost of township assistance

Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. In formulating a political subdivision's estimated budget under this section, the proper officers of the political subdivision must consider the net property tax revenue that will be collected by the political subdivision during the ensuing year, after taking into account the estimate by the department of local government finance under IC 6-1.1-20.6-11.1 of the amount by which the political subdivision's distribution of property taxes will be reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after taking into account the estimate by the department of local government finance under section 0.7 of this chapter of the maximum amount of net property tax revenue and miscellaneous revenue that the political subdivision will receive in the ensuing year, and after taking into account all payments for debt service obligations that are to be made by the political subdivision during the ensuing year. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall submit the following information to the department's computer gateway:

- (1) The estimated budget.
- (2) The estimated maximum permissible levy, as provided by the department under IC 6-1.1-18.5-24.
- (3) The current and proposed tax levies of each fund.
- (4) The percentage change between the current and proposed tax levies of each fund.
- (5) The amount by which the political subdivision's distribution of property taxes may be reduced by credits granted under IC 6-1.1-20.6, as estimated by the department of local government finance under IC 6-1.1-20.6-11.
- (6) The amounts of excessive levy appeals to be requested.
- (7) The time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivisions (1) through (6).
- (8) The time and place at which the political subdivision or appropriate fiscal body will meet to fix the budget, tax rate, and levy under section 5 of this chapter.

The political subdivision or appropriate fiscal body shall submit this information to the department's computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(c) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited

to the township assistance fund.

(d) A political subdivision for which any of the information under subsection (a) is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(e) If a political subdivision or appropriate fiscal body timely submits the information under subsection (a) but subsequently discovers the information contains an error, the political subdivision or appropriate fiscal body may submit amended information to the department's computer gateway. However, submission of an amendment to information described in subsection (a)(1) through (a)(6) must occur at least ten (10) days before the public hearing held under subsection (a), and submission of an amendment to information described in subsection (a)(7) must occur at least twenty-four (24) hours before the time in which the meeting to fix the budget, tax rate, and levy was originally advertised to commence.

IC 6-1.1-17-3.6

County fiscal body review of levy limits and tax reductions from credits; meeting by county fiscal body; recommendations

(a) At the first meeting of the county fiscal body in August, the county fiscal body shall review the following:

- (1) The estimated levy limits provided by the department of local government finance under IC 6-1.1-18.5-24.
- (2) The estimate provided by the department of local government finance under IC 6-1.1-20.6-11.1 of how each taxing unit's distribution of property taxes will be reduced by credits under IC 6-1.1-20.6.

(b) The county fiscal body may request that representatives from the taxing units located within the county attend the meeting described in subsection (a).

(c) The county fiscal body must allow a representative of a taxing unit that attends the meeting described in subsection (a) to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.

(d) After the county fiscal body has held the meeting required by this section, the county fiscal body may prepare and distribute a written recommendation for taxing units in the county. If the county fiscal body does not prepare a written recommendation, the minutes of the meeting held under this section shall be distributed by the county auditor to all taxing units in the county after the minutes have been approved by the county fiscal body.

IC 6-1.1-17-5 Time for meetings to set local budgets, rates, and levies; taxpayer objections; information to be filed with the department; carryover

Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

- (1) The board of school trustees of a school corporation that is located in a city having a population of more than one hundred thousand (100,000) but less than one hundred ten thousand (110,000), not later than:
 - (A) the time required in section 5.6(b) of this chapter; or
 - (B) November 1 if a resolution adopted under section 5.6(d) of this chapter is in effect.
- (2) Except as provided in section 5.2 of this chapter, the proper officers of all other political subdivisions that are not school corporations, **not later than November 1.**
- (3) The governing body of a school corporation (other than a school corporation described in subdivision (1)) that elects to adopt a budget under section 5.6 of this chapter for budget years beginning after June 30, 2011, not later than the time required under section 5.6(b) of this chapter for budget years beginning after June 30, 2011.
- (4) The governing body of a school corporation that is not described in subdivision (1) or (3),

not later than November 1.

Except in a consolidated city and county and in a second class city, **the public hearing required by section 3 of this chapter must be completed at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate, and tax levy.** In a consolidated city and county and in a second class city, that public hearing, by any committee or by the entire fiscal body, may be held at any time after introduction of the budget.

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision fixed under subsection (a) by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing.

(d) A political subdivision shall file the budget adopted by the political subdivision with the department of local government finance **not later than five (5) business days** after the budget is adopted under subsection (a). The filing with the department of local government finance must be in a manner prescribed by the department.

Subdivision (e) applies only to Indianapolis so its omitted.

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

IC 6-1.1-17-16.1 Political subdivision budget, tax rates, levies; public hearing request

(a) If a taxpayer of a political subdivision requests a public hearing in the manner required by subsection (b) before the department of local government finance reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy under section 16 of this chapter, the department of local government finance shall hold the hearing in the county in which the political subdivision is located.

(b) A taxpayer may request a public hearing by filing a written request with the county auditor or directly with the department of local government finance in either a paper or electronic format. A county auditor shall forward any requests received under this section to the department of local government finance within two (2) business days of receipt. The department of local government finance is not required to hold a public hearing under this section unless it receives the taxpayer's request before November 3.

(c) The department of local government finance may consider the budgets by fund, tax rates, and tax levies of several political subdivisions at the same public hearing.

(d) At least five (5) days before the date fixed for a public hearing, the department of local government finance shall give notice of the time and place of the hearing and of the budgets by fund, levies, and tax rates to be considered at the hearing. The department of local government finance shall publish the notice in two (2) newspapers of general circulation published in the county. However, if only one (1) newspaper of general circulation is published in the county, the department of local government finance shall publish the notice in that newspaper. As added by P.L.218-2013, SEC.3.

IC 6-1.1-17-16.2 Certain reports required before approval of budgets and supplemental appropriations

The department of local government finance may not approve the budget of a taxing unit or a supplemental appropriation for a taxing unit until the taxing unit files an annual report under IC 5-11-1-4 or IC 5-11-13 for the preceding calendar year, unless the taxing unit did not

exist as of the assessment date of the calendar year preceding the ensuing calendar year by two (2) years. This section applies to a taxing unit that is the successor to another taxing unit or the result of a consolidation or merger of more than one (1) taxing unit, if an annual report under IC 5-11-1-4 or IC 5-11-1-13 has not been filed for each predecessor taxing unit.

IC 6-1.1-17-20 Review of proposed budget and levy of taxing unit (other than public libraries) without an elected governing body by city, town, or county fiscal body

(a) This section applies to each governing body of a taxing unit that is **not comprised of a majority of officials who are elected to serve on the governing body**. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
- (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town but;
 - (A) the taxing unit was originally established by the city or town; or
 - (B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The *fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit*. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year.

IC 6-1.1-17-20.5 Circumstances under which a taxing unit's proposed bonds or lease must be reviewed by the city, town or county fiscal body

(a) This section applies to the governing body of a taxing unit unless a majority of the governing body is comprised of officials who are elected to serve on the governing body. For the purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an

elected official of another taxing unit shall be treated as an official who was NOT elected to serve on the governing body.

- (b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include:
- (1) a school corporation; or
 - (2) an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.
- (c) If:
- (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
 - (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but the taxing unit was originally established by the city or town;
the governing body of the taxing unit *may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the city or town fiscal body.*
- (d) However, in the case of a public library that is subject to this section and is described in subsection (c), the public library may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body, rather than the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town. The requirement that the public library must obtain the approval of the county fiscal body (rather than the city or town fiscal body) if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the jurisdiction of the city or town does not apply to the issuance of bonds or the execution of a lease:
- (1) for which a decision or preliminary determination was made under IC 6-1.1-20 before December 31, 2010; or
 - (2) that is approved by the city or town fiscal body or the county fiscal body before December 31, 2010.
- (e) This subsection applies to a taxing unit not described in subsection (c) or (d). The governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body in the county where the taxing unit has the most net assessed valuation.

IC 6-1.1-17-22 Operating balance in debt service fund

- (a) In determining the amount of the levy for a debt service fund for a budget year, the maximum amount allowed for an operating balance in the debt service fund is the sum of the maximum allowable operating balance for each debt included in the debt service fund. The maximum allowable operating balance for an individual debt shall be calculated as follows:
- (1) For debt originally **incurred after June 30, 2014, the lesser of:**
 - (A) fifteen percent (15%) of the budget estimate for the debt for the year after the budget year; or
 - (B) the debt payment to be made in the first six (6) months of the year after the budget year.
 - (2) For debt originally **incurred before July 1, 2014, the lesser of:**
 - (A) fifty percent (50%) of the budget estimate for the debt for the year after the budget year; or
 - (B) the debt payment to be made in the first six (6) months of the year after the budget year.

If debt is refinanced, the date the refinanced debt was originally incurred, and not the date that the refinancing is closed, is the date to be used for purposes of this subsection.

- (b) For purposes of IC 6-1.1-20.6-9.5, the property taxes allowed for an operating balance in the debt service fund under this section may not be construed as an increase in a political subdivision's property tax levy to make up for a reduction in property tax collections resulting from the application of credits under IC 6-1.1-20.6.
As added by P.L.120-2014, SEC.2. Amended by P.L.148-2015, SEC.16.

pc: Deputy Clerk-Treasurer

Exhibit of Relevant Statutes and Ordinances of the Municipality:

Town Budget Procedures

IC 36-5-3-3 Formulation of budget estimate. Before the publication (before January 1, 2015) and before the submission of notice of budget estimates required by I.C. 6-1.1-17-3, each town shall formulate a budget estimate for the ensuing budget year in the following manner, unless it provides by ordinance for a different manner:

- (1) Each department head shall prepare for the department heads' department an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure the department head anticipates.
- (2) The town fiscal officer shall prepare an itemized estimate of revenues available for the ensuing budget year, *and shall prepare an itemized estimate of expenditures for other purposes above the money proposed to be used by the departments.*
- (3) The town executive shall meet with the department heads and the fiscal officer to review and revise their various estimates.
- (4) After the executive's review and revision, the fiscal officer shall prepare for the executive a report of the estimated department budgets, miscellaneous expenses, and revenues necessary or available to finance the estimates.

IC 36-5-3-4 Report of budget estimates; ordinances fixing tax rate and appropriations

The town fiscal officer shall present the report of budget estimates to the town legislative body under IC 6-1.1-17. After reviewing the report, the legislative body shall prepare an ordinance fixing the rate of taxation for the ensuing budget year and an ordinance making appropriations for the estimated department budgets and other town purposes during the ensuing budget year...

IC 36-5-3-5 Additional appropriations; decrease; ordinances

After the passage of the appropriation ordinance, the town legislative body may make further or additional appropriations by ordinance, unless their result is to increase the tax levy set under IC 6-1.1-17. The legislative body may, by ordinance, decrease any appropriation set by ordinance.

IC 36-5-3-6 Waiver of compensation

(a) As used in this section, "compensation" means the total of all money paid to an elected town officer for performing duties as a town officer, regardless of the source of funds from which the money is paid. The term includes all employee benefits paid to a town officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits.

(b) A town officer may waive the officer's compensation for any year by filing a notice that satisfies the following:

- (1) The notice is in writing.
- (2) The notice states in substance all of the following:
 - (A) The position held by the town officer.
 - (B) The calendar year covered by the notice.
 - (C) That the town officer waives compensation under this section.

(D) That the town officer understands that the notice is irrevocable beginning January 1 of the year covered by the notice.

(3) The notice is signed by the town officer who wants to waive compensation.

(c) A town officer who wants to waive compensation under this section must file the notice with the town clerk-treasurer before January 1 of the year covered by the notice.

(d) A notice filed under this section is irrevocable beginning January 1 of the year covered by the notice.

(e) A town officer who files a notice under this section:

(1) is not entitled to compensation for duties performed in the year covered by the notice; and

(2) may not be paid compensation for duties performed in the year covered by the notice.

Budget Fund Summaries: FY 2020

FISCAL YEAR 2020	CORPORATION GENERAL FUND	PARKS & RECREATION GENERAL FUND	1925 POLICE PENSION FUND	REDEVELOPMENT GENERAL FUND
Appropriations	\$ 8,140,779 *	\$ 2,418,431	\$ 845,034	\$ 267,377
TOTAL	\$ 8,140,779	\$ 2,418,431	\$ 845,034	\$ 267,377
Income				
Property Tax	\$ 5,682,118	\$ 1,173,699	\$ 2,238	\$ 268,948
Other income	\$ 2,243,986	\$ 1,345,099	\$ 807,398	\$ 21,391
TOTAL	\$ 7,926,104	\$ 2,518,798	\$ 809,636	\$ 290,339
Other income detail				
Auto Excise & others	\$ 302,566	\$ 62,499	\$ 126	\$ 14,321
Licenses & Permits	\$ 893,020	\$ -	\$ -	\$ -
Intergovernmental	\$ 15,000	\$ -	\$ 806,622	\$ -
Liquor Excise	\$ 17,000	\$ -	\$ -	\$ -
ABC Gallonage	\$ 51,871	\$ -	\$ -	\$ -
Cigarette Tax	\$ 15,418	\$ -	\$ -	\$ -
Charges for Services	\$ 163,400	\$ -	\$ -	\$ -
Fines	\$ 56,500	\$ -	\$ -	\$ -
Interest Earned	\$ 26,000	\$ 600	\$ 650	\$ 1,200
Employee Insurance Prem.	\$ 54,000	\$ 6,000	\$ -	\$ 500
Transfer Water Surplus	\$ 539,211	\$ -	\$ -	\$ -
Transfer Sewage Surplus	\$ 105,000	\$ -	\$ -	\$ -
Miscellaneous	\$ 5,000	\$ 17,600	\$ -	\$ 5,370
Recreation & Fitness Fees		\$ 918,500	\$ -	\$ -
Rentals & Leaseholds		\$ 295,000	\$ -	\$ -
Vending Machine		\$ 2,100	\$ -	\$ -
T-Mobile Licenses		\$ 42,800	\$ -	\$ -

TOTAL LEVIES
 \$ 7,127,003
 MAX LEVY LIMIT
 \$ 7,127,482
 DELTA
 \$ 479

*restored appropriations

The Budget Process: Vocabulary

In the public sector, the convention is to use fund balance accounting.

FUND *A separate fiscal and accounting entity used by governments to segregate resources related to specific activities.*

Highland has 68 different funds that are in force and or have cash.

Highland budgets 19 of these during the annual budget process.

Highland budgets 2 for its sanitary district and 1 for its waterworks district.

By law, the town budgets at the fund level, so there are really 22 different budgets.

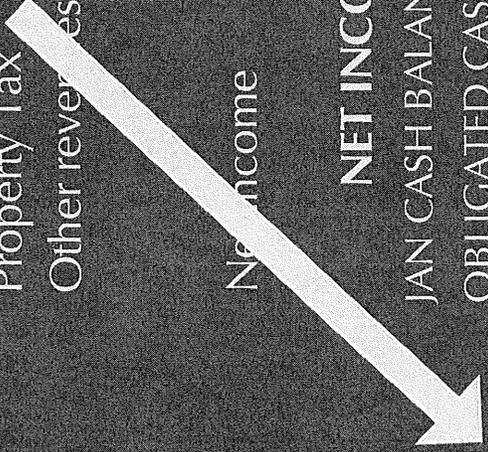
The Budget Process: Departmentalized Funds

GENERAL FUND BUDGETED EXPENDITURES

	<i>Governance</i>	
Clerk-Treasurer	\$ 264,631.00	
Town Council	\$ 239,221.00	
	\$ 503,852.00	
	<i>Planning & Zoning</i>	
Inspection & Planning	\$ 372,284	
Plan Commission	\$ 71,413	
Zoning Appeals	\$ 22,719	
	\$ 466,416	
	<i>Public Safety</i>	
Police Dept	\$ 5,857,655	
Fire Dept	\$ 465,980	
VIPS	\$ 19,900	
	\$ 6,343,535	
	<i>Administration</i>	
Board of Works	\$ 796,851	
Town Hall & Monuments	\$ 30,125	
	\$ 826,976	
Total:	\$ 8,140,779.00	

GENERAL FUND BUDGETED INCOME

Property Tax	\$ 5,682,118.00
Other revenues	\$ 2,243,986.00
	\$7,926,104.00
Net Income	\$ (214,675.00)
NET INCOME	\$ (214,675.00)
JAN CASH BALANCE	\$ 6,522,883.00
OBLIGATED CASH	\$ 686,415.00
JAN CASH ADJUSTED	\$ 5,836,468.00
CIRCUIT BREAKER	\$ (622,415.00)
	\$ 5,214,053.00



The Budget Process: Departmentalized Funds

MOTOR VEHICLE HIGHWAY FUND

Budgeted Expenditures	
Administration	\$ 173,050.00
Preservation Reconstructio	\$ 1,084,602.00
	<u>\$ 1,257,652.00</u>

MOTOR VEHICLE HIGHWAY FUND

Budgeted Revenues	
Regular distribution	\$ 383,170.40
Preservation maintenance	\$ 383,340.40
	<u>\$ 766,510.80</u>

NET INCOME	\$ (491,141.20)
JAN CASH BALANCE	\$ 437,558.99
OBLIGATED CASH	\$ 42,985.00
JAN CASH ADJUSTED	\$ 394,573.99

REDUCTION NEEDED \$ (96,567.21)

20 percent reduction already calculated

SANITARY DISTRICT SPECIAL OPERATING FUND

Budgeted Expenditures	
Administration	\$ 78,212.00
Solid Waste Management	\$ 2,264,298.00
	<u>\$2,342,510.00</u>

SANITARY DISTRICT OPERATING

Budgeted Revenues	
Property Taxes	\$ 219,405.00
Trash Fees	\$ 2,384,893.00
Other revenues	\$ 20,823.00
	<u>\$2,625,121.00</u>

NET INCOME	\$ 282,611.00
JAN CASH BALANCE	\$ 571,805.28
OBLIGATED CASH	\$ 164,920.06
JAN CASH ADJUSTED	\$ 406,885.22

CIRCUIT BREAKER LOSS \$ 190,000.00

Summary for FY 2020

Parks and Recreation Fund

Expenses/Appropriated	\$ 2,418,431.00
Encumbered	\$ -
	<u>\$ 2,418,431.00</u>

Delta \$ 2,439,444.05

		Actual	6/30/20
Income			
prop tax	\$ 1,173,699.00	47% \$ 504,824.46	43.0%
other income	\$ 1,345,099.00	53% \$ 498,773.94	37.1%
	<u>\$ 2,518,798.00</u>	<u>\$ 1,003,598.40</u>	

Net Income (deficit) \$ 100,367.00

Proposed Add
Appropriations \$ -

Rev Net Income/(deficit) \$ 100,367.00

**Percent of
Target Reserve
1-Jan
131%**

Jan 1 Cash Balance \$ 1,343,296.02

Encumbrances \$ 21,013.05
*Incurring in FY 19
To be Paid in FY 20*

**Percent of
Target Reserve
131%
141%**

Jan 1 Cash adjusted for Enc \$ 1,322,282.97

Dec 31 Cash Balance \$ 1,422,649.97

Tax Caps \$ 135,989.00
Collections \$ 58,684.95
Net Ending Cash Balance \$ 1,227,976.02

Adjusted by REEDY REPORT

122% \$ 1,363,965.02

Change in cash
Balance \$ (115,320.00)

\$ 20,669.00

**Required
Reserve Balance: \$ 1,007,679.58**

Abstract
\$ 109,910.38 Abstract
\$ 140,241.73 circuit breaker
\$ - refund

Summary for FY 2020

Redevelopment General Fund

Expenses/Appropriated	\$ 267,377.00
Encumbered	\$ -
	<u>\$ 267,377.00</u>

Delta

Changes Additional & Encumbrances	\$ 277,761.19
	<u>\$ 277,761.19</u>

Income

prop tax	\$ 268,948.00
other income	\$ 21,391.00
	<u>\$ 290,339.00</u>

\$ 115,688.94	43%
\$ 13,972.95	65%
<u>\$ 129,661.89</u>	

Net Income (deficit) \$ 22,962.00

Proposed Approved Add'L Appropriations \$ 293.00

Rev Net Income/(deficit) \$ 22,669.00

Jan 1 Cash Balance \$ 361,196.16

Percentage of Required Reserve
405%

Encumbrances \$ **10,091.19**

Incurring in FY 19

To be Paid in FY 20

Jan 1 Cash after Encum \$ 351,104.97

Dec 31 Cash Balance \$ 373,773.97

Adjusted starting balance

Required Reserve

\$ 261,979.30 *Excess from reserve*

394% January

\$ 284,648.30 *Excess from reserve*

Adjusted by Collections \$ 8,068.44

Adjusted by Tax Cap \$ 31,333.00

Ending Cash Balance \$ 334,372.53

Adjusted by REEDY REPORT
375% December

\$ -

0%

Adjusted ending balance

Change in cash

Balance \$ (16,732.44)

Reserve Balance: \$ 89,125.67

(4 months)

BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0101 - GENERAL

DEPARTMENT: 0041 CLERK-TREASURER (CITY/TOWN UNITS ONLY)		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$166,308	\$166,308
SUPPLIES	\$3,500	\$3,500
SERVICES AND CHARGES	\$96,360	\$94,823
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$266,168	\$264,631

DEPARTMENT: 0069 CITY COUNCIL/TOWN BOARD (COMMON COUNCIL)		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$80,849	\$80,849
SUPPLIES	\$700	\$700
SERVICES AND CHARGES	\$157,672	\$157,672
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$239,221	\$239,221

DEPARTMENT: 0075 BOARD OF PUBLIC WORKS		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$796,851	\$756,851
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$796,851	\$756,851

DEPARTMENT: 0078 BOARD OF ZONING APPEALS

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$3,359	\$3,359
SUPPLIES	\$200	\$200
SERVICES AND CHARGES	\$19,160	\$19,160
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$22,719	\$22,719

DEPARTMENT: 0079 PLAN COMMISSION

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$2,842	\$2,842
SUPPLIES	\$325	\$325
SERVICES AND CHARGES	\$68,246	\$68,246
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$71,413	\$71,413

DEPARTMENT: 0082 PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$879,106	\$879,106
Total	\$879,106	\$879,106

DEPARTMENT: 0164 CITY/TOWN HALL

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$4,500	\$4,500
SERVICES AND CHARGES	\$25,625	\$25,625
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$30,125	\$30,125

DEPARTMENT: 0312 BUILDING DEPARTMENT (JAIL CONST. - BLDG. COMM. - PERMITS)

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$280,360	\$280,360
SUPPLIES	\$9,550	\$9,550
SERVICES AND CHARGES	\$83,721	\$82,374
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$373,631	\$372,284

DEPARTMENT: 0362 FIRE DEPARTMENT

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$283,661	\$221,538
SUPPLIES	\$32,075	\$26,075
SERVICES AND CHARGES	\$110,632	\$77,244
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$426,368	\$324,857

DEPARTMENT: 9600 Metropolitan Police Department

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$4,129,705	\$4,129,705
SUPPLIES	\$140,000	\$60,000
SERVICES AND CHARGES	\$1,469,281	\$1,407,827
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$5,738,986	\$5,597,532

DEPARTMENT: 9601 Volunteers in Policing (VIPS)

	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$2,720	\$2,720
SUPPLIES	\$14,530	\$14,530
SERVICES AND CHARGES	\$2,650	\$2,650
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$19,900	\$19,900

Totals by Fund

Published Amt.: \$8,864,488

Adopted Amt.: \$8,578,639

BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0180 - DEBT SERVICE

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$1,050,642	\$1,050,642
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,050,642	\$1,050,642

Totals by Fund	Published Amt.: \$1,050,642	Adopted Amt.: \$1,050,642
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0254 - LOCAL INCOME TAX PUBLIC SAEFTY LOCAL INCOME TAX FUND

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$500,000	\$500,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$500,000	\$500,000

Totals by Fund	Published Amt.: \$500,000	Adopted Amt.: \$500,000
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0342 - POLICE PENSION

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$892,913	\$892,913
SUPPLIES	\$600	\$600
SERVICES AND CHARGES	\$6,335	\$6,335
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$350	\$350
Total	\$900,198	\$900,198

Totals by Fund	Published Amt.: \$900,198	Adopted Amt.: \$900,198
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0706 - LOCAL ROAD & STREET

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$86,724	\$86,724
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$325,000	\$325,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$411,724	\$411,724

Totals by Fund	Published Amt.: \$411,724	Adopted Amt.: \$411,724
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 0708 - MOTOR VEHICLE HIGHWAY

DEPARTMENT: 0082 PROPERTY TAX CAP IMPACT - BUDGET PURPOSES ONLY		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$0	\$0

DEPARTMENT: 9602 Motor Vehicle Highway-Reconstruction Maintenance		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$378,282	\$378,282
SUPPLIES	\$327,120	\$327,120
SERVICES AND CHARGES	\$410,725	\$379,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,116,127	\$1,084,402

DEPARTMENT: 9603 Motor Vehicle Highway- Administration		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$142,100	\$142,100
SUPPLIES	\$5,000	\$5,000
SERVICES AND CHARGES	\$26,150	\$26,150
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$173,250	\$173,250

Totals by Fund	Published Amt.: \$1,289,377	Adopted Amt.: \$1,257,652
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 1151 - CONTINUING EDUCATION

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$20,500	\$20,500
SERVICES AND CHARGES	\$25,000	\$25,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$45,500	\$45,500

Totals by Fund	Published Amt.: \$45,500	Adopted Amt.: \$45,500
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 1301 - PARK & RECREATION

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$1,197,000	\$1,197,000
SUPPLIES	\$104,000	\$104,000
SERVICES AND CHARGES	\$1,123,000	\$1,117,431
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$192,072	\$192,072
Total	\$2,616,072	\$2,610,503

Totals by Fund	Published Amt.: \$2,616,072	Adopted Amt.: \$2,610,503
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 1380 - PARK BOND

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$800	\$800
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$1,431,688	\$1,431,688
PROPERTY TAX CAPS	\$0	\$0
Total	\$1,432,488	\$1,432,488

Totals by Fund	Published Amt.: \$1,432,488	Adopted Amt.: \$1,432,488
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 2379 - CUMULATIVE CAPITAL IMP (CIG TAX)

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$115,000	\$115,000
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$115,000	\$115,000

Totals by Fund	Published Amt.: \$115,000	Adopted Amt.: \$115,000
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 2391 - CUMULATIVE CAPITAL DEVELOPMENT

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$7,500	\$7,500
SERVICES AND CHARGES	\$200,905	\$200,905
CAPITAL OUTLAY	\$157,035	\$157,035
DEBT SERVICE	\$144,000	\$144,000
PROPERTY TAX CAPS	\$86,217	\$86,217
Total	\$595,657	\$595,657

Totals by Fund	Published Amt.: \$595,657	Adopted Amt.: \$595,657
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 2411 - ECONOMIC DEV INCOME TAX CEDIT

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$320,000	\$320,000
CAPITAL OUTLAY	\$280,000	\$280,000
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$600,000	\$600,000

Totals by Fund	Published Amt.: \$600,000	Adopted Amt.: \$600,000
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 2430 - REDEVELOPMENT - GENERAL

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$140,278	\$140,278
SUPPLIES	\$5,775	\$5,775
SERVICES AND CHARGES	\$121,764	\$121,324
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$44,255	\$44,255
Total	\$312,072	\$311,632

Totals by Fund	Published Amt.: \$312,072	Adopted Amt.: \$311,632
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 2482 - REDEVELOPMENT BOND

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$350	\$350
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$230,318	\$230,318
PROPERTY TAX CAPS	\$0	\$0
Total	\$230,668	\$230,668

Totals by Fund	Published Amt.: \$230,668	Adopted Amt.: \$230,668
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 6421 - DISTRICT SOLID WASTE MANAGEMENT

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$192,725	\$192,725
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$192,725	\$192,725

Totals by Fund	Published Amt.: \$192,725	Adopted Amt.: \$192,725
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 9500 - Information & Communication Technology Fund

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$3,000	\$3,000
SERVICES AND CHARGES	\$208,766	\$208,766
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$211,766	\$211,766

Totals by Fund	Published Amt.: \$211,766	Adopted Amt.: \$211,766
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 9501 - VIPS/Park Public Safety Fund

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$600	\$600
SUPPLIES	\$5,400	\$5,400
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$6,000	\$6,000

Totals by Fund	Published Amt.: \$6,000	Adopted Amt.: \$6,000
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 9502 - Special Events Non-Reverting

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$1,000	\$1,000
SERVICES AND CHARGES	\$84,256	\$84,256
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$0	\$0
PROPERTY TAX CAPS	\$0	\$0
Total	\$85,256	\$85,256

Totals by Fund	Published Amt.: \$85,256	Adopted Amt.: \$85,256
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BUDGET REPORT FOR

Selected Year: 2020
Selected County: 45 - Lake County
Selected Unit: 0506 - HIGHLAND CIVIL TOWN
Selected Fund: 9521 - CARDINAL CAMPUS ALLOCATION AREA FUND

DEPARTMENT: 0000 NO DEPARTMENT		
	Advertised Amount	Adopted Amount
PERSONAL SERVICES	\$0	\$0
SUPPLIES	\$0	\$0
SERVICES AND CHARGES	\$0	\$0
CAPITAL OUTLAY	\$0	\$0
DEBT SERVICE	\$347,375	\$347,375
PROPERTY TAX CAPS	\$0	\$0
Total	\$347,375	\$347,375

Totals by Fund	Published Amt.: \$347,375	Adopted Amt.: \$347,375
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Totals by Unit	Published Amt.: \$19,807,008	Adopted Amt.: \$19,483,425
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Form Signature

NAME

Michael W. Griffin

TITLE

Clerk-Treasurer

SIGNATURE/PIN

DATE

10/31/2019

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.

ORDINANCE No. 1718.1691-C
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND ORDINANCE No. 1691 FIXING THE WAGE and SALARY RATES of the ELECTED OFFICERS, the NON-ELECTED OFFICERS, and the EMPLOYEES of the TOWN of HIGHLAND, INDIANA PARTICULARLY AMENDING PAY ASSOCIATED WITH A NEW POSITION in the PUBLIC WORKS DEPARTMENT (AGENCY) and MAKING RELATED AMENDMENTS TO THE COMPENSATION AND BENEFITS ORDINANCE

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees; and

WHEREAS, I.C. 36-5-3-2 further provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), still further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that the compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to amend the ordinance that was adopted to fix the compensation of its elected officers, appointed officers and employees of the Town for the year 2019 and thereafter as amended;

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, has been advised that it is desirable to establish a new position and fix an hourly rate for the position based upon the needs of the department and the current work of the department secretary; and,

WHEREAS, The Town Council of the Town of Highland, as the town legislative body, now desires to establish a new position and fix an hourly rate for the position based upon the needs of the public works department (agency) and the current work of the department secretary for the year ensuing and thereafter,

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the Wages, Salaries, and special detail levels of the Officers and Employees of the Town of Highland, are hereby established and fixed, pursuant to the provisions indicated herein and as follows:

Section 1. That Section 9 subdivision (B) of Ordinance No. 1691 as amended

be further amended by repealing it in its entirety and replacing with a successor subdivision, to be styled as Section 8 subdivision (B) which shall read as follows:

Section 9. Public Works Department (Agency). That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Public Works Department** as follows:

(B) Associate Staff and Employees

		Starting Rate	Incumbent Rate
(1) Administrative Assistant	(1)	\$22.87	\$22.87
		\$1,829.60	\$1,829.60
(1) (2) Public Works Secretary	(1) (2) ^{**}	\$18.66	\$19.20
(2) (3) Dispatch Clerk	(1)	\$16.87	\$16.87

^{**}If a worker is assigned the **Dispatch Clerk** position, the authorization for this position is reduced to one (1).

(3) (4) Senior Utility Technician	(1)	\$22.87	\$22.87
(4) (5) Utility Technician	(2)	\$18.35	\$18.35

This position subject to base modification as outlined in subdivision E

(5) (6) Utility Worker / Equipment Operator A	(3)	\$22.87	\$22.87
(6) (7) Utility Worker / Equipment Operator B	(2)	\$21.89	\$21.89

(7) (8) Pump Station Operator	(2)	\$19.75	\$19.75
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This position subject to base modification as outlined in subdivision E

		Starting Rate	Incumbent Rate
(8) (9) Street Sweeper Operator	(1)	\$20.24	\$20.24
(9) (10) Utility Worker / Driver A	(4)	\$ 21.89	\$ 21.89
(10) (11) Utility Worker / Driver B	(3)	\$ 18.78	\$ 18.78
(11) (12) Utility Worker / Driver C	(2)	\$ 15.86	\$ 15.86
(12) (13) Senior Mechanic	(1)	\$ 21.61	\$ 21.61
(13) (14) Mechanic	(1) ^{***}	\$ 20.56	\$ 20.56
(14) (15) Mechanic	(2)	\$ 20.56	\$ 20.56-\$22.10

The mechanic position subject to base modification as outlined in subdivision E

^{***} Once a worker is assigned the **Senior Mechanic's** position, the authorization for this position is reduced to zero (0).

(15) Sign & Traffic Control Technician	(1)	\$ 18.97	\$ 18.97
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This position subject to base modification as outlined in subdivision E

(16) Utility Worker A	(3)	\$16.58	\$16.58-\$18.04
(17) Utility Worker B	(3)	\$12.80	\$12.80
(18) Custodian	(1)	\$15.36	\$15.36
(19) Attendant Town Garage	(1)	\$14.27	\$14.91

(20) Secretary (part-time)		\$ 9.00-\$18.66 per hr.	
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(21) Laborer (<i>not truck driver</i>)(<i>part-time</i>)	\$ 9.00-\$ 11.64 per hr.
(22) Laborer, Seasonal Leaf Collection	\$ 9.27 per hour.
(23) Master Gardener/ Streetscaping (<i>part-time</i>)	\$12.00 - \$ 14.00 per hr.
(24) Driver C Seasonal (must have a CDL)	15.86

Section 2. That Section 2.01 styled as Exempt Employees in the Compensation and Benefits Ordinance commonly called the municipal employee handbook, be further amended to read as follows:

§ 2.01 Exempt Employees

Exempt employees refers to **workers who are** exempt from certain provisions of the Fair Labor Standards Act pertaining to overtime. It also means that you are in a supervisory or professional position as **further defined in 29 CFR 541.200 et seq.**, and not eligible for overtime payments for work in excess of 40 hours per week, **except as provided by this handbook.**

Exempt Salaried Positions

Director of Public Works	Ass't. Public Works Director
Water & Sewer Supervisor	Street Supervisor
Maintenance Supervisor	Facilities Supervisor
Building Commissioner/ Chief Inspector	Deputy Clerk-Treasurer
Superintendent of Parks & Recreation	Park Director
Director of Recreation	Recreation Supervisor(s)
Metropolitan Police Division Commander(s)	Chief of Police
Metropolitan Police Ass't. Div. Commander(s)	Assistant Chief of Police
Metropolitan Police Administration Officer(s)	Fire Chief
Redevelopment Director	Public Works Admin. Assistant
Operations Director	

Section 3. That all portions of ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 4. (A) That an emergency exists for the immediate taking effect of this Ordinance, which, subject to the provisions of this ordinance, shall become effective and shall remain in full force and **from** after its passage and adoption, pursuant to any effective dates herein described and until its repeal or amendment by subsequent enactment;

(B) That for the provisions related to the full-time position of Administrative Assistant, this ordinance shall be effective retroactively from July 12, 2020 and the job description outlining this position is hereby adopted and approved;

(C) That the Clerk-Treasurer shall have authority to implement the provisions of this ordinance pursuant to the authority expressly set forth in IC 36-5-6-6 (a) (3) & (4).

Introduced and Filed on the 13th day of July 2020. Consideration on same day or at same meeting of introduction sustained a vote of _____ in favor and _____ opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this _____ Day of _____ 2020, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed/defeated by a vote of _____ in favor and _____ opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

Mark J. Schocke, President (IC 36-5-2-10)

Attest:

Michael W. Griffin, IAMC/MMC/CPFA/ACPFIM/CMO
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

**Draft Ordinance 1717 to be
supplied**